

EXHIBIT A

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR CLAIM AMOUNT
1	ABADIA MUNOZ, NANNETTE COND EL VERDE SUR A2 CALLE D APT 5 D CAGUAS, PR 00725	34155	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
2	ACEVEDO CANDELARIO, ANA L URB GLENVIEW GARDENS AVE FEDERAL M-37 PONCE, PR 00730	129924	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
3	ACEVEDO VEGA, RICHARD REPARTO OLIVERAS 36 BO MIRADERO CALLE VENUS CABO ROJO, PR 00623	8523	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
4	AGOSTO JIMENEZ, MARCOS HC 8 BOX 67806 ARECIBO, PR 00612-8009	159544	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 59,030.94	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$59,030.94
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
5	ALEQUIN VALLES , DIGNA BO GUARDARRAYA HC64 BUZON 8349 PATILLAS, PR 00723	90229	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
6	ALOMAR DAVILA, AGUSTIN VV 25 CALLE 27 PONCE, PR 00716	124208	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 18,000.00	Commonwealth of Puerto Rico \$18,000.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
7	ALOMAR DAVILA, AGUSTIN VV 25 CALLE 27 PONCE, PR 00716	167965	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 18,000.00	Commonwealth of Puerto Rico \$18,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
8	ALOMAR SIERRA, EDWIN URB. ALBORADA PARK CALLE NOGAL #37 SANTA ISABEL, PR 00757	125527	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
9	ALVARADO CRUZ, ROLANDO HC 3 BOX 4738 ADJUNTAS, PR 00601	132190	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
10	ALVAREZ CRUZ, JOSE LUIS CALLE DELFIN 4552 PONCE, PR 00716	126922	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
11	ALVAREZ CRUZ, JOSE LUIS PARCELAS AMALIA MAIN 4552 CALLE DOLFIN PONCE, PR 00716	142039	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
12	AMARO RIVERA, CARMEN S. HC 1 BOX 4937 ARROYO, PR 00714	80537	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 95,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$95,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
13	ANDALUZ BAEZ, CARMEN D. RR-11 BOX 5959 GG BAYAMON, PR 00956	163785	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 150,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$150,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

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		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
14	APONTE ACEVEDO, FRANCISCA PMB 144 PO BOX 2000 MERCEDITA, PR 00715-8000	150296	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
15	APONTE REYES, LUIS A CALLE 19 U-4 EXT. CAGUX CAGUAS, PR 00725	143672	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
16	ARGUELLES ROSALY, WILLIAM PO BOX 1605 ARECIBO, PR 00613	8013	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 100,000.00	Commonwealth of Puerto Rico	\$100,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
17	ARIAS COLON, ELAINE 1209 CALLE CALMA EXT. BUENA VISTA PONCE, PR 00717-2514	87827	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
18	ARROYO PEREZ, MAGDA INES HC-02 BOX 14463 CAROLINA, PR 00987	114903	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
19	ARROYO TORRES, CARLOS PMB 334 PO BOX 6400 CAYEY, PR 00737	30940	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00	Commonwealth of Puerto Rico	\$80,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
20	ASSMCA - DORA ELY ZAYAS 97 RODRIGUEZ HIDALGO COAMO, PR 00769	120728	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
21	AT&T MOBILITY PUERTO RICO INC. 11760 U.S. HIGHWAY 1 WEST TOWER, SUITE 600 NORTH PALM BEACH, FL 33408	21661	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 6,433,205.75	Commonwealth of Puerto Rico	\$6,433,205.75
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
22	AUSUA PAGAN, ANDRES HC 2 BOX 3820 386 ST. KM 6.5 PENUELAS, PR 00624	94735	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
23	AVILES MENDEZ, MAMERTA PO BOX 936 SAN GERMAN, PR 00683	155165	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
24	AVILES NEGRON, MARIA DE LOS ANGELES HC 8 BOX 67806 ARECIBO, PR 00612-8009	159039	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 10,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$10,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
25	AYALA MAYMI, FLORARMEN 11820 SE 123 AVE OCKLAWAHA, FL 32179	1110	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 2,328.00	Commonwealth of Puerto Rico	\$2,328.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
26	BAEZ FIGUEROA, TERESA BARRIO DUEY HC 05 BUZON 7656 YAUCO, PR 00698	139512	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
27	BALMACEDA, INÉS PO BOX 1354 ISABELA, PR 00662	78064	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 15,000.00	Commonwealth of Puerto Rico	\$15,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
28	BARETTO SALAS, DAMARYS HC 02 BOX 11373 MOCA, PR 00676	158434	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
29	BAUZE RAMOS, SUSAN BOX 566 PENUELAS, PR 00624	99528	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
30	BERMUDES CAPPACETTI, GERALDO JARDINES DEL CARIBE 54 #2 A56 PONCE, PR 00728	105543	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
31	BERMUDEZ LAPACETTI, AMELIA JARDINES DEL CARIBE CALLE 54 2A 56 PONCE, PR 00731	114406	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
32	BERMUDEZ LAPORETTI, AMELIA JARD. DEL CARIBE CALLE 54 2 A56 PONCE, PR 00731	99936	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
33	BORRERO SANCHEZ, JOSE A COND TORRE ALTA 1104 URUGUAY ST 274 SAN JUAN, PR 00917	28352	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
34	BURGOS, RICARDO IVAN COMSTA MARTA CALLE 3-C-36 JUANA DIAZ, PR 00795	114423	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
35	BUSO TORRES, MARIA URB. OLYMPIC PARK 105 CALLE ATENAS LAS PIEDRAS, PR 00771	31489	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 260,542.71	Commonwealth of Puerto Rico	\$260,542.71
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
36	CADIZ VAZQUEZ, LIDUVINA 5116 FILLMORE PL SANFORD, FL 32773	114958	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 9,600.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$9,600.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
37	CAMACHO QUINONES, LILLIAN Z URB EL VALLE ROSALES A 14 LAJAS, PR 00667	86529	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
38	CARABALLO, RAMON BOX 986 LARES, PR 00966	70895	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
39	CARLOS A TORRES SANTOS 25-12 CALLE 6 CAROLINA, PR 00985	25805	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 235.98	Commonwealth of Puerto Rico	\$235.98
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
40	CARRASQUILLO ORTIZ, CARMEN I. HC-02 BOX 31512 CAGUAS, PR 00727	105416	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 15,000.00	Commonwealth of Puerto Rico	\$15,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
41	CARTAGENA TIRADO, IVETTE URB.RIVER EDGE HILLS CALLE RIO SABANA NUM.68 LUQUILLO, PR 00773	28133	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
42	CASTELLANO VELEZ, MADELINE P O BOX 1274 COROZAL SAN JUAN, PR 00783	36998	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 2,000.00	Commonwealth of Puerto Rico	\$2,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
43	CASTRO SANTIAGO, ERNESTO 291 CALLE1 URB JAIME L DREW PONCE, PR 00730-1565	115215	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
44	CASTRO SANTIAGO, ERNESTO URB JAIME L. DREW 291 CALLE 1 PONCE, PR 00730-1565	125831	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
45	CASTRO TORRES, EDWIN HC-3 BOX 15160 SECTOR AMIL YAUCO, PR 00698	128941	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

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46	CINTRON RIVERA, GENOVEVA PO BOX 561559 CALLE 14 M6 COUAUARILLA, PR 00656	97726	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.						
47	CINTRON RIVERA, MIGUEL A. HC-03 BOX 14885 YAUCO, PR 00698	77250	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.						
48	COCHRAN SANTIAGO, NORMA I URB. JARDINES DEL MARNEY G-11 BOX 481 PATILLAS, PR 00723	123801	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.						
49	COLLADO MARTINEZ, DIANA AIXA URB EL VALLE ROSALES A 15 LAJAS, PR 00667	77500	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.						
50	COLLAZO VARGAS, MARIA M. 23 AMBAR VILLA BLANCA CAGUAS, PR 00725	114781	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.						
51	COLLAZO VARGOS, MARIA M 23 AMBAR VILLA BLANCA CAGUAS, PR 00725	137274	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.						
52	COLON COLON, NATHANIA R. URB. VILLA MADRID CALLE 7 L-14 COAMO, PR 00769	114640	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.						

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	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
53	COLON QUINONES, MARIA VICTORIA P.O. BOX 6148 PONCE, PR 00733	114713	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
54	COLON RIVERA, ANGELICA M. 116 CIPRES ESTANCIAS DE JUANA DIAZ JUANA DIAZ, PR 00795	91926	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
55	COLON SANTIAGO, MARIBEL 263 CALLE MAGA URB. JARDINES DE JAYUYA JAYUYA, PR 00664	148021	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
56	CORDERO RODRIGUEZ, CARMEN M. HC-1 BOX 2975 BAJADERO, PR 00616-9704	47368	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 36,624.23	Commonwealth of Puerto Rico	\$36,624.23
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
57	CORDORO CORDORO, ANGEL L. P.O. BOX 385 COAMO, PR 00769-0385	152546	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
58	CORREA LOPEZ, IRAID PARCALES AMELIA NEVIA 4552 CALLE DOLFIN PONCE, PR 00716	115305	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
59	COTTO ALAMO, ORLANDO PARQUE ECUESTRE N67 CALLE MADRILENA CAROLINA, PR 00987	114595	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 51,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$51,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
60	COTTO ALAMO, WANDA I PARQUE ENCUESTRE G-61 DULCE SUENO CAROLINA, PR 00987-0000	128064	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 120,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$120,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
61	CRESPO AVILES, ALBERTO HC-61 BOX 36300 AGUADA, PR 00602	25722	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 1,318.00	Commonwealth of Puerto Rico \$1,318.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
62	CRUZ ARCE, EVELYN HC-3 BOX 4664 ADJUNTAS, PR 00601	157123	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
63	CRUZ DE JESUS, NANCY PO BOX 3913 CAROLINA, PR 00984	57868	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 55,000.00	Commonwealth of Puerto Rico \$55,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
64	CRUZ LEBRON, JESUS J. URB. JARDINES DE GUAMANI CALLE #3 D-13 GUAYAMA, PR 00784	60867	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
65	CRUZ MARQUEZ, ANA ELSIE URB. MAGNOLIA GARDENS CALLE 9/G-10 BAYAMON, PR 00956	115130	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
66	CRUZ RAMOS, ADA NELLY PO BOX 876 CARR 156 KM 33.2 COMERIO, PR 00782	104974	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
67	CRUZ RODRIGUEZ, SHEILA CALLE ISABEL SEGUNDA M-13 ARECIBO, PR 00612	8609	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
68	DE JESUS RIVERA, JANETT BOX 106 CANOVANAS, PR 00729	101175	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 20,000.00	Commonwealth of Puerto Rico	\$20,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
69	DEL CARMEN PACHECO NAZARIO, MARIA URB. COSTA SUR D34 CALLE MAR CARIBE YAUCO, PR 00698	59988	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
70	DELGADO SEVILLA, ROSANIC JARDINES CAPARRA V 9 CALLE 23 BAYAMON, PR 00959	159057	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
71	DEMERA LOPEZ, JENNIFER PASEO SOL Y MAR 601 CALLE ESMERALDA JUANA DIAZ, PR 00795	2904	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 892.00	Commonwealth of Puerto Rico	\$892.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
72	DIAZ COLON, LUIS JAVIER EXTENCION SANTA TERESITA 4455 CALLE SANTA LUISA PONCE, PR 00730	2352	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 6,657.00	Commonwealth of Puerto Rico	\$6,657.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
73	DIAZ DAVID, ANGEL R. URB. VALLE CORTERO 3828 ALGOS SANTA ISABEL, PR 00757-3219	133456	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
74	DIAZ MERCED, JOSEPH L. 2008 ASTER WAY POICIANA, FL 34759	115151	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 100.00*	Commonwealth of Puerto Rico	\$100.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
75	DIAZ RODRIGUEZ, GABRIEL COND TORRE ALTA PH 1 URUGUAY ST 274 SAN JUAN, PR 00917	32940	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Puerto Rico Highways and Transportation Authority	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Puerto Rico Highways and Transportation Authority.				
76	DIAZ TORRES, DIANA TERESITA COND TORRE ALTA PH 1 274 CALLE URUGUAY SAN JUAN, PR 00917-2027	28410	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
77	DIAZ TORRES, LLANET M PO BOX 397 NARANJITO, PR 00719	34692	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
78	DOMENECH MANSO, ROXANA EXTENSION VILLAS DE LOÍZA CALLE 42 A KH 1 CANOVANAS, PR 00729	87437	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
79	DONES RODRIGUEZ, MARIA P.O. BOX 7963 CAGUAS, PR 00726	88628	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
80	ECHEVARRIA LOPEZ, SONIA URB VILLA LINDA AVE INTERAMERICANA BUZON 249 AGUADILLA, PR 00603	114365	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
81	ENGINEERED PARTS & SERVICES INC PO BOX 1899 VEGA ALTA, PR 00692	6221	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 278,012.33	Commonwealth of Puerto Rico	\$278,012.33
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
82	ERNESTO RODRIGUEZ RODRIGUEZ Y GLORIGLORIA L DIAZ CO TTEE UAD 9/17/1998 FBO MICHELLE M. RODRIGUEZ DIAZ AND JEAN PAUL RODRIGUEZ-DIAZ ETEL PO BOX 330190 PONCE, PR 00733-0190	31887	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 345.00	Commonwealth of Puerto Rico	\$345.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
83	FELICIANO COLON, LUZ PO BOX 1173 ADJUNTAS, PR 00601-1173	10033	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
84	FELICIANO RIVERA, JAIME HC 37 BOX 7615 GUANICA, PR 00653-8440	114010	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
85	FELICIANO RIVERA, WILFREDO CALLE #2 E-25 URB VILLAS DE SAN AGUSTIN BAYAMON, PR 00959	166959	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
86	FELICIANO ROSADO, JESUS PERLA DEL SUR 4413 PEDRO CARATINI PONCE, PR 00717	98258	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
87	FERNANDEZ ALAMO, LUZ A. Y - 1345 CALLE 25 ALTURAS RIO GRANDE RIO GRANDE, PR 00745	114931	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 90,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$90,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
88	FIGUEROA ALICEA, LOURDES APARTADO 1595 SAN GERMAN, PR 00683	79952	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
89	FIGUEROA RIVERA, ARACELIS BO. CAMARONES 10006 CARR. 560 VILLALBA, PR 00766-9112	46986	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
90	FIGUEROA RIVERA, ITSA M 12330 N GESSNER RD. 218 HOUSTON, TX 77064	68004	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 7,000.00	Commonwealth of Puerto Rico \$7,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
91	FLORES, MARITZA CALLE 4 E 20 URBANICION ROSA MARIA CAROLINA, PR 00987	41166	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 30,000.00	Commonwealth of Puerto Rico	\$30,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
92	FONT LOPEZ, ADA L COND PARK PLAZA 4429 AVE ISLA VERDE APT 201 CAROLINA, PR 00979	89108	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
93	FORTYS RIVERA, LIZETTE 333 CHIQUITA CT KISSIMMEE, FL 34758-3004	86611	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
94	GARCIA DELGADO, NAYLA M. HC 01 BOX 8499 HATILLO, PR 00659	57855	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 19,800.00	Commonwealth of Puerto Rico	\$19,800.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
95	GARCIA GONZALEZ, KARLA J. URB. ALTURAS DE PENUELAS II CALLE 7 E31 PENUELAS, PR 00624	102627	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
96	GARCIA MERCADO, RUTH PO BOX 109 SABANA HOYOS, PR 00688	9226	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 50,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$50,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
97	GARCIA VALDES, LUCILA # 77 CALLE RIO CAMUY URB. VILLAS DEL RIO HUMACAO, PR 00791	96756	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
98	GELY VALPAIS, MARIA DEL CARMEN HC 65 BOX 6340 PATILLAS, PR 00723-9343	114871	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
99	GERENA SANFIORENZO, YADILKA M PO BOX 81 LAS PIEDRAS, PR 00771	35370	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
100	GOMEZ CABALLERO, DENISSE I PO BOX 640 FAJARDO, PR 00738	136868	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
101	GOMEZ ESCRIBANO, JORGE HC 22 BOX 9341 JUNCOS, PR 00777	26450	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
102	GONZALEZ ANTONGIORGI, WILSON URB VISTA AZUL 36 CALLE 6 ARECIBO, PR 00612	51889	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 226,753.00	Commonwealth of Puerto Rico	\$226,753.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
103	GONZALEZ GONZALEZ, NIMIA HC 04 BOX 43628 BO PILETAS LARES, PR 00669	114606	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
104	GONZALEZ LUCIANO, MARIA D HC-01 BOX 4074 ADJUNTAS, PR 00601	146422	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
105	GONZALEZ LUCIANO, MARIA D. HC-01 BOX 4074 ADJUNTAS, PR 00601	54195	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
106	GONZALEZ MARQUEZ, VICTOR AVE LAS AMERICAS URB CONSTANCIA 2609 PONCE, PR 00717	114303	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
107	GUEVAREZ GUEVAREZ, MELVIN 14 CALLE BALDORITY MOROVIS, PR 00687	88978	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 40,398.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$40,398.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
108	HERNANDEZ AVILES, MARIA M 456 CALLE SANTO DOMINGO VEGA ALTA, PR 00692	84357	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 7,000,000.00*	Commonwealth of Puerto Rico	\$7,000,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
109	HERNANDEZ AYALA, ARTURO #670 CALLE YERBA BUENA URB. BELLO HORIZONTE PONCE, PR 00728	143558	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
110	HERNANDEZ RIVERA, LUIS MANUEL 145 BDA: BORINQUEN CALLE ANTONIO GEORGI PONCE, PR 00730	134007	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
111	HOWARD BALGLEY & PAULA BALGLEY TR. UAD 2-19-14 7742 SPRINGWATER PL BOYNTON BEACH, FL 33437-5428	5108	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 15,000.00	Commonwealth of Puerto Rico	\$15,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
112	HUERTAS ACEVEDO, BRENDA L URB COSTA NORTE 118 CALLE PALMAS HATILLO, PR 00659	7967	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 22,161.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$22,161.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
113	HUERTAS ACEVEDO, WANDA O. HC-02 BOX 6046 UTUADO, PR 00641	133674	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 87,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$87,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
114	IEH AUTO PARTS LLC DBA AUTO PLUS AUTO PARTS GARRETT A. NAIL TWO ALLIANCE CENTER 3560 LENOX ROAD, SUITE 1600 ATLANTA, GA 30326	70143	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 10,169.73	Puerto Rico Electric Power Authority	\$10,169.73
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Puerto Rico Electric Power Authority.					
115	IRIZARRY CALDERÓN, YAZMIN MILAGROS Y OTROS LCDA. SHEILA L. BENABE GONZÁLEZ EDIFICIO HATO REY PLAZA SUITE 4 AVE. PIÑERO #200 SAN JUAN, PR 00918	5664	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,125,000.00*	Commonwealth of Puerto Rico	\$1,125,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
116 IRIZARRY ORTIZ, ROSARITO URB. SANTA TERESITA 6328 CALLE SAN ALFONSO PONCE, PR 00730-4457	83972	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
117 ISAAC POLLOCK, JOYCE P.O. BOX 3168 GUAYNABO, PR 00970	70296	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
118 JAQUELINE ROSA COSS URB APRIL GARDENS CALLE 29 2M-3 LAS PIEDRAS, PR 00771	30540	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
119 JIMENEZ RIVERA, IRENES BOESPINAL B2N 152 A AGUADA, PR 00602	31350	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
120 JOSE LUIS VERA RAMOS / ALICIA MIRO SOTOMAYOR ALICIA VALLE REAL 1716 MARQUESA PONCE, PR 00716-0513	15280	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 450,000.00	Commonwealth of Puerto Rico	\$450,000.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
121 JRIZARY NAZARIO, JUAN MANUEL CARR 102 INT. 38.0 SECTOR LOS COCAS MONILLAS SAN GERMAN, PR 00683	147712	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
122	LABOY ARCE, ANEIDA JOHN F KENNEDY 18 ADJUNTAS, PR 00601	156984	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
123	LEBRON RIVERA, NAYDA I BO GUARDARRAYA PATILLAS, PR 00723	114611	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
124	LECTORA SOTO, PABLO PO BOX 224 MERCEDITA, PR 00715	104492	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 4,059.00*	Commonwealth of Puerto Rico	\$4,059.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
125	LINARES MARTIR, CARMEN DEL R. 7030 AGUSTIN RAMOS CALERO AVE. ISABELA, PR 00662	167885	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 900.00	Commonwealth of Puerto Rico	\$900.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
126	LOPEZ BORDOY, HECTOR URB BORINQUEN CALLE B # 72 AGUADILLA, PR 00603	72658	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
127	LOPEZ FELICIANO, CLARIBEL HC 56 BOX 4602 AGUADA, PR 00602	42305	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,904.00	Commonwealth of Puerto Rico	\$1,904.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
128	LOPEZ GUZMAN, MICHELLE M #1194 CALLE MONTE RODADERO QUINTAS DE ALTAMIRA JUANA DIAZ, PR 00795	26176	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
129 LOPEZ JIMENEZ, RAFAEL 312 CALLE VALLADOLID EXT MARBELLA AGUADILLA, PR 00603	124358	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
130 LOPEZ LOPEZ, ARTURO P.O. BOX 533 ADJUNTAS, PR 00601	136873	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
131 LOPEZ MATIAS, NILSA PO BOX 1000 LAJAS, PR 00667	19536	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,153.00	Commonwealth of Puerto Rico	\$1,153.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
132 LOPEZ VALENTIN, CARIDAD HC-01 BOX 3807 CALLEJONES LARES, PR 00669	68008	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
133 LUCENA PEREZ, FREDDIE HC 01 BOX 3735 PILETAS ARCE LARES, PR 00669	22771	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
134 MALAVE COLON, IBIS PMB 2197 P.O. BOX 6017 CAROLINA, PR 00984	115213	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
135 MARRERO SEDA, AXEL M. CARACOLLES III 821 BZN 1264 PENUELAS, PR 00624	84482	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
136	MARTIN VARGAS, EGGA URB PERLA DEL SUR 4621 PAQUITO MONTANA PONCE, PR 00717-0310	115200	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
137	MARTINEZ PLAZA, ZENaida 1903 CALLE LILLY URB. FLAMBOYANES PONCE, PR 00716-9114	119556	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
138	MARTINEZ ROMAN, PATSY COND EL CORDOVES J14 AVE SAN PATRICIO GUAYNABO, PR 00968-4502	15237	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 20,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$20,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
139	MARTINEZ SIERRA, EVELYN PO BOX 1196 MANATI, PR 00674	7832	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 50,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$50,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
140	MARTINEZ VAZQUEZ, NAIDA E PO BOX 412 AGUAS BUENAS, PR 00703	144761	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 19,800.30*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$19,800.30*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
141	MATIAS MARTINEZ, SULLYBETH HC 59 BOX 6485 BO. NARANJO AGUADA, PR 00602	1871	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 650.00	Commonwealth of Puerto Rico	\$650.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
142	MEDINA IRIZARRY, IDELLSSA URB. HILLCREST VILLAGE 4044 PASEO DE LA VEGA PONCE, PR 00716	119144	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
143	MEDINA RAMOS, ZORAIDA 325 RUIZ BELVIS SAN JUAN, PR 00915	112109	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 3,000.00	Commonwealth of Puerto Rico	\$3,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
144	MEDINA RIOS, NATHANAEL HC 02 BOX 13419 GURABO, PR 00778	25040	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
145	MELLENDEZ BURGOS, SANTOS L 21 BURB. VISTA DEL SOL COAMO, PR 00764	114388	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
146	MENDEZ BUFFIT, GISELLE N 11043 CALLE TULIPAN URB HACIENDA CONCORDIA SANTA ISABEL, PR 00757	139849	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
147	MENDEZ CACHO, DAPHNE I. URB. VILLAS DE SAN AGUSTIN CALLE 7 - N 4 BAYAMON, PR 00959	108834	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
148	MENDEZ CACHO, DAPHNE IVETTE C/ 7-N-4 URB VILLAS DE SAN AGUSTIN BAYAMON, PR 00959	101232	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
149	MENDEZ MORALES, CARLOS HC-09 BOX 5253 SABANA GRANDE, PR 00637	60300	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
150	MIRO SOTOMAYOR, PEDRO A. 2201 CARR 14 APT 11501 COTO LAUREL, PR 00780-2320	11287	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 250,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$250,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
151	MOJICA CRUZ, ANA D. BOX 1756 YABUCOA, PR 00767	102341	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00*	Commonwealth of Puerto Rico	\$80,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
152	MOJICA CRUZ, ELIZABETH PO BOX 142 PUNTA SANTIAGO, PR 00741	114666	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00	Commonwealth of Puerto Rico	\$80,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
153	MOJICA CRUZ, ZAIDA LUZ BOX 142 PUNTA SANTIAGO HUMACAO, PR 00741	113355	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 70,000.00*	Commonwealth of Puerto Rico	\$70,000.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
154	MOLANO BORRAS , MANUEL URB. CUPEY GARDENS 0-15, CALLE 12 SAN JUAN, PR 00926	6511	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
155	MOLANO BORRAS, MANUEL URB CUPEY GDNS O15 CALLE 12 SAN JUAN, PR 00926-7338	9003	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 29,748.24*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$29,748.24*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
156	MONTANEZ REYES, LUIS S COND LOS ALTOS DEL ESCORIAL 515 BLVD MEDIA LUNA APT 1501 CAROLINA, PR 00987-5063	3624	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
157	MORALES CATALA, YAMIL RR 10 BOX 5308 SAN JUAN, PR 00926-9675	109211	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$80,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
158	MORALES MORALES, ILDEFONSO PO BOX 63 CASTANER, PR 00631	142016	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
159	MORALES PEREZ, WANDA I. PO BOX 63 CASTANER, PR 00631	134642	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
160	MORALES QUINTANA, BLANCA NUM 39 LOS ROSALES AVE 6 MANATI, PR 00674	70583	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
161	MORALES QUINTANA, BLANCA NUM. 39 LOS ROSALES AVE. 6 MANATI, PR 00674	89646	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
162	MORALES QUINTANA, BLANCA NÚM. 39 LOS ROSALES AVE. 6 MANATÍ, PR 00674	75262	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
163	NAZARIO RIVERA, SAMUEL URB. BALDORIOTY 2156 CALLE GALLARDO PONCE, PR 00728	92164	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
164	NIEVES FIGUEROA, JAMIE 8687 CALLEJON LOS GONZALEZ QUEBRADILLAS, PR 00678	87496	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
165	NIEVES GONZALEZ, JULIO E. HC 08 BOX 451 PONCE, PR 00731-9505	114971	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
166	NIEVES RIVAS, MARGARITA MAESTRA DUBILADA DEPT. DE EDUCACION	97766	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
167	NIEVES RIVAS, MARGARITA PO BOX 515 PATILLAS, PR 00723-0515	110907	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
168	NIEVES TORRES, DANNY URB VILLA MADRID C/7 L-14 COAMO, PR 00769	134384	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
169	OQUENDO OQUENDO, CANDIDA R. HC-02 BOX 6968 ADJUNTAS, PR 00601	60931	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
170	ORTA ROMERO, MARITZA I 213 CALLE TAPIA SAN JUAN, PR 00911	23910	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 333.66	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$333.66	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
171	ORTIZ GARCIA, GLORIA MARIA URB. VALLE ALTO 1412 CALLE CIMA PONCE, PR 00730-4130	114589	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
172	ORTIZ HERNANDEZ, DANIEL #1194 CALLE MONTE RODADERO QUINTAS DE ALTAMIRA JUANA DIAZ, PR 00795	23044	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
173	OTERO SANTIAGO, JUAN R C/ TURQUESA K-13 ESTANCIAS DE YAUCO YAUCO, PR 00698	136801	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
174	PACHECO TORRES, KERMAN C-19 LOS TIRADO GUAYANILLA, PR 00656	114973	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
175	PADIN RODRIGUEZ, MARIA M PO BOX 976 HATILLO, PR 00659	115768	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
176	PADIN-RODRIGUEZ, JOSE M. 26490 CALLE VELEZ QUEBRADILLAS, PR 00678	134080	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
177 PAGAN ACEVEDO, ROSA P. O. BOX 1278 TRUJILLO ALTO, PR 00977	24071	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 44,877.85	Commonwealth of Puerto Rico	\$44,877.85
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
178 PEAK SCIENTIFIC 19 STERLING ROAD SUITE #1 BILLERICA, MA 01862	804	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,621.10	Commonwealth of Puerto Rico	\$1,621.10
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
179 PEREZ BURGOS, CARMEN I. 5338 JAMES MC MANUS URB. MARIANI PONCE, PR 00717	134005	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
180 PEREZ GONZALES, VANESSA CARIBE GARDENS CALLE ORQUIDEA I 12 CAGUAS, PR 00725	3021	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,781.22	Commonwealth of Puerto Rico	\$1,781.22
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
181 PEREZ MELENDEZ, MILSA IVETTE URB JARDINES DEL CARIBE 2B4 CALLE 54 PONCE, PR 00728	150588	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
182 PEREZ OCASIO, NORMA RAQUEL EXT VILLAS DE LOIZA CALLE 42-A, BLQ JJ-34 CANOVANAS, PR 00729	60934	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00	Commonwealth of Puerto Rico	\$80,000.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
183 PEREZ RESTO, MARIA NITZA URB. VILLA CAROLINA 235 - 11 C/615 CAROLINA, PR 00985-2228	150748	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 119,388.08	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$119,388.08
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
184	PEREZ, JUSTA RODRIGUEZ URB VISTA VERDE 278 CALLE 13 AGUADILLA, PR 00603	58919	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
185	PICO VIDAL, ISABEL V URB BALDRICH 564 CALLE INDEPENDENCIA SAN JUAN, PR 00918	5271	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
186	PIETRI MONTERO, GALY ALTURAS DE FLORIDA G1 CALLE 2 FLORIDA, PR 00650	5449	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,555.00	Commonwealth of Puerto Rico	\$1,555.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
187	PIETRI TORRES, VILMA B. PO BOX 439 ADJUNTAS, PR 00601	55774	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
188	PLAZA-TOLEDO, OMARIS HC 1 BOX 3605 ADJUNTAS, PR 00601	100376	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
189	POMALES BONILLA, MIGUEL A. HACIENDA EL TAMARINDO A-4 SECTOR OBDULIA STA ISABEL SANTA ISABEL, PR 00757	143956	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors’ books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
190	PREVENTIVE MEDICAL CARE SERVICES, PSC PO BOX 1001 LUQUILLO, PR 00773	2897	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 27,274.00	Commonwealth of Puerto Rico	\$27,274.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
191	QUIROS SANTIAGO, ANA L. HC 01 BOX 5611 GUAYANILLA, PR 00656	21384	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 100.00*	Commonwealth of Puerto Rico	\$100.00*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
192	RAMOS FIGUEROA, JOSE E. PO BOX 1623 MOROVIS, PR 00687-0000	114273	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 70,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$70,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
193	RAMOS MALAVE, EVELYN L31 CALLE 14 URB EL CONQUISTADOR TRUJILLO ALTO, PR 00976	49432	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
194	RENDON FIGUEROA, MANUEL RAMON COND MIRAMAR PLAZA APT 15C AVE PONCE DE LEON SAN JUAN, PR 00907	135555	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 185,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$185,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
195	RICARDO VIERA SANCHEZ PO BOX 575 CAROLINA, PR 00986	60783	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 80,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$80,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
196	RIVERA ALVERIO, JUAN PO BOX 1090 YABUCOA, PR 00767	6611	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
197	RIVERA AYALA, WANDA GEORGETOWN 915 UNIVERSITY GARDENS SAN JUAN, PR 00927	42795	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 620.00	Commonwealth of Puerto Rico \$620.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
198	RIVERA COLON, ANA V HC-03 BOX 18579 COAMO, PR 00769	145843	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
199	RIVERA FONSECA, CARLOS F. BO CACAO ALTO HC 63 BZN 3207 PATILLAS, PR 00723	163493	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
200	RIVERA GARCIA, HECTOR LUIS HC 03 BOX 7594 MOCA, PR 00676	7291	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
201	RIVERA GONZALEZ, AGUEDA M. URB. VILLAS DEL PRADO 641 CALLE LAS VISTAS JUANA DIAZ, PR 00795-2751	59715	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
202	RIVERA MANSON, NELSON PMB 277 BOX 1981 LOIZA, PR 00772	114687	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
203	RIVERA MERCADO, BRUNILDA EDIF BARCELONA COURT 113 CALLE BARCELONA APT 201 SAN JUAN, PR 00907-2761	12902	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 45,659.49*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$45,659.49*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
204	RIVERA NATER, ISRAEL PO BOX 904 TOA ALTA, PR 00954	104432	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 60,000.00	Commonwealth of Puerto Rico	\$60,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
205	RIVERA OLIVIERI, JULIO (FALLECIDO) GLADYS MARRETH DOMENICCI URB. CONSTANCIA 734 AVENIDA LA CEIBA PONCE, PR 00717	151083	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
206	RIVERA PEREZ, FELICITA M PO BOX 423 ADJUNTAS, PR 00601	45845	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
207	RIVERA RAMOS, HEUMARA URB. SANTA ROSA C-8 CALLE RITA CAGUAS, PR 00725	39688	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
208	RIVERA RODRIGUEZ, CARMEN M 116 CIPRES ESTANCIAS DE JUANA DIAZ JUANA DIAZ, PR 00795	74081	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
209 RIVERA SALICHS, CARMEN M. 40 COND. CAGUAS TOWER APT. 1201 CAGUAS, PR 00725	96106	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
210 RIVERA TORRES, RAUL MONTECLARO MD3 CALLE PLAZA 8 BAYAMON, PR 00961	23012	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 111,366.00	Commonwealth of Puerto Rico	\$111,366.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
211 RIVERA VARGAS, ILUMINADA 1313 CALLE SENTINA VILLA DEL CARMEN PONCE, PR 00716	125173	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
212 RIVERA ZAYAS, ALICIA BOX 199 LA PLATA, PR 00786	62774	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
213 RIVERO BETANCOURT, EDUARDO HC 645 BOX 8012 TRUJILLO ALTO, PR 00976	9599	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 79,365.00	Commonwealth of Puerto Rico	\$79,365.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
214 ROBLES RODRIGUEZ, ZAIDA L PO BOX 203 FAJARDO, PR 00738	27683	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
215 ROCHE CONDE, JULIO A. E-8 CALLE 5 SANTA ISABEL, PR 00757	167190	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
216	ROCHE CONDE, LUIS F. 5455 CALLE SM EXPEDITO URB. SANTA TERESITA PONCE, PR 00730	167186	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
217	RODRIGUEZ ALAMO, CARLOS PO BOX 549 CAROLINA, PR 00987	150279	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 58,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$58,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
218	RODRIGUEZ BURGOS, MARIA 631 GREENWOOD STREET SUMMIT HILLS SAN JUAN, PR 00920	112827	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
219	RODRIGUEZ BURGOS, YARELIS HC 2 BOX 8325 YABUCOA, PR 00767	42223	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
220	RODRIGUEZ DIFFUT, LOURDES 4476 CALLE SANTA LUISA EXT SANTA TERESITA PONCE, PR 00730	139606	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
221	RODRIGUEZ GERMAIN, PABLO PO BOX 656 JUANA DIAZ, PR 00795	33143	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
222	RODRIGUEZ IRIZARRY, MARTA PO BOX 373 HORMIGUEROS, PR 00660-0373	97328	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
223 RODRIGUEZ RODRIGUEZ, JOMAR 23516 HAND RD HARLINGEN, TX 78552	20885	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 768.00	Commonwealth of Puerto Rico	\$768.00
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
224 RODRIGUEZ RODRIGUEZ, ZAIDA A F-17 CALLE COAYUCO GUAYANILLA, PR 00656	34898	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
225 RODRIGUEZ VELAZQUEZ, NANCY E URB. BALDORIOTY CALLE GENUINO 2417 PONCE, PR 00728	146096	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
226 RODRIGUEZ, ANGEL FRANCO 16 SANTA TERESA MAYAGUEZ, PR 00680	48160	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 175,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$175,000.00*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
227 RODRIGUEZ, CARMEN M 116 CIPRES ESTANCIAS DE JUANA DIAZ JUANA DIAZ, PR 00795	73646	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
228 ROJAS MORALES, ANA E. P.O. BOX 6161 ESTACION H1 BAYAMON, PR 00960	114439	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
229 ROLDAN MORALES, ROLANDO HC-02 BOX 9440 JUANA DIAZ, PR 00795	114408	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
230	ROMAN ORTA, IVY HC-04 11716 YAUCO, PR 00698	162485	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
231	ROSA MAYSONET, MARIA D. PO BOX 119 LIOZA, PR 00772	114896	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
232	ROSARIO GONZALEZ, GRESCENCIA HC 70 BOX 48412 SAN LORENZO, PR 00754-9066	85139	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
233	RUIZ GONZALEZ, PETRA N. HC-02 BOX 3947 PENUELAS, PR 00624	152846	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
234	SANCHEZ CORA , TERESITA CALLE E A133 NUEVA VIDA EL TUGUE PONCE, PR 00728	114335	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
235	SANTAMARIA RODRIGUEZ, PILAR URB EL REMANSO K8 CALLE MENDOZA SAN JUAN, PR 00926-6218	20147	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 15,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$15,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
236	SANTAMARIA RODZ, CARMEN URB EL REMANSO K8 CALLE MENDOZA SAN JUAN, PR 00926-6218	21919	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 15,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$15,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
237	SANTANDER QUE PASO SUS CUANTA EN BOSTON SIXTO HERNANDEZ LOPEZ URB. BUCARE ESMERALDA 19 GUAYNABO, PR 00969	154015	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 25,873.07	Commonwealth of Puerto Rico \$25,873.07	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
238	SANTIAGO AVILS, ELVIN N. PO BOX 936 SAN GERMAN, PR 00653	129956	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
239	SANTIAGO HERNANDEZ, DELBA I P.O. BOX 1048 ADJUNTAS, PR 00601	112368	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
240	SANTIAGO HERNANDEZ, MARIA DE LOS A. PO BOX 1048 ADJUNTAS, PR 00601	155315	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
241	SANTIAGO HERNANDEZ, MARIA DE LOS A. P.O. BOX 1048 ADJUNTAS, PR 00601	157019	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
242	SANTIAGO SINIGAGLI, JOSE A. #37 SANTE CLARA GUAYANILLA, PR 00656	149912	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
243	SANTIAGO VALENTIN, LUIS B. P.O. BOX 936 SAN GERMAN, PR 00683	148911	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
244	SELLES NEGRON, ABIGAIL URB. DIAMOND VILLAGE A1 CALLE 1 CAGUAS, PR 00727	124770	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
245	SELLES NEGRON, ABIGAIL URB. DIAMOND VILLAGE A1 CALLE 1 CAGUAS, PR 00727	129889	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
246	SELLES NEGRON, ABIGAIL URB. DIAMOND VILLAGE A1 CALLE 1 CAGUAS, PR 00727	152443	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
247	SERRANO LUGO, SHEILA PASEO CALMA 13345 TOA BAJA, PR 00949	132604	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
248	SERRANO LUGO, SHEILA I. PASEO CALMA J-3345 TERCERA SECCION LEVITTOWN TOA BAJA, PR 00949	56438	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
249	SERRANO RODRIGUEZ, NORMA I PO BOX 1300 SABANA HOYOS, PR 00688	105418	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 8,981.85	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$8,981.85
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
250	SOSA, BENJAMIN ARROYO 119 CALLE 2 PARCELAS VIEJA BO SAN ISIDRO CANÓVANAS, PR 00729	45727	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 9,999,999,999,999.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$9,999,999,999,999.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

	NAME	CLAIM #	ASSERTED		CORRECTED	
			DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
251	SOSTIE LEYZ, WILLIAM M 611 CALLE RUBLES URB CANEAS HOUSING PONCE, PR 00728	64255	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
252	SOTO GONZALEZ, CARLOS OMAR PO BOX 63 CASTANER, PR 00631	132261	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
253	TIRADO GARCIA, ALEXIS PO BOX 976 HATILLO, PR 00659	116241	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
254	TORRES ALAMO, ISABEL URB FLORAL PARK 470 CALLE LLORENS TORRES SAN JUAN, PR 00917-3803	135773	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,100,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	\$1,100,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.					
255	TORRES CORA, OSVALDO URB. SAN BENITO CALLE 1 C-50 PATILLAS, PR 00723-0217	134089	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
256	TORRES FIGUEROA, DIANA P.O. BOX. 377 YAUCO, PR 00698	96951	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
257	TORRES FRANCO, MAYRA I. URBANIZACION JARDINES DE CAPARRA JJ 5 AVENIDA PERIFERICA BAYAMON, PR 00959	44570	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 35,000.00	Commonwealth of Puerto Rico \$35,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
258	TORRES GABY, MARIA M. APTDO 552 PATILLAS, PR 00723	140129	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 20,000.00	Commonwealth of Puerto Rico \$20,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
259	TORRES GONZALEZ, WILMER HC 05 BOX 13444 JUANA DIAZ, PR 00795	142647	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
260	TORRES OTERO, LUIS A I-3 CALLE 8 URB VILLA DEL CARMEN GURABO, PR 00778	138888	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 76,000.00*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$76,000.00*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
261	TORRES RODRIGUEZ, MARIA M. HC02 BOX 4414 VILLALBA, PR 00766	152359	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
262	TORRES SAEZ, VÍCTOR URB. COLINAS DE YAUCO CALLE CUMBRE E- 4 YAUCO, PR 00698	66175	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
263	TORRES SANTIAGO, NYURKA PO BOX 1487 VEGA BAJA, PR 00694	6969	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 43,922.47	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$43,922.47	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

ASSERTED				CORRECTED		
	NAME	CLAIM #	DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
264	TORRES TORRES, HILDA NOEMI CALLE CEIBA #612 URB. PRADERAS DEL SUR P.O. BOX 99 SANTA ISABEL, PR 00757	118906	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
265	TORRES VELAZQUEZ, VITERLINA PO BOX 54 PATILLAS, PR 00723-0054	145158	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
266	TORRES, LESLIE M HC 1 BOX 12591 PENUELAS, PR 00624	151833	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
267	TORRES, YESENIA HC 46 BOX 5748 DORADO, PR 00646	52335	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
268	VALENTIN SANCHEZ, JESUS M P.O. BOX 9958 BO. CAMARONES CARRETERA 560 VILLALBA, PR 00766-9111	142618	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
269	VARGAS SALERNA, WANDA PO BOX 1435 MAYAGUEZ, PR 00681	11118	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 417.00	Commonwealth of Puerto Rico	\$417.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
270	VARGAS, NATANAEL APT. 2681 SAN GERMAN, PR 00683	142989	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 1,000.00	Commonwealth of Puerto Rico	\$1,000.00
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

NAME	CLAIM #	ASSERTED		CORRECTED	
		DEBTOR	CLAIM AMOUNT	DEBTOR	CLAIM AMOUNT
271 VAZQUEZ MORALES, ARNALDO E. 30 NOGAL URB. ALBORADO SANTA ISABEL, PR 00757	111781	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
272 VEGA DEL MORAL, BLANCA I. HCO1 BOX 2039 MAUNABO, PR 00707	135589	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
273 VEGA PEREZ, MIGUEL ANGEL CALLE PEDRO SCHUNK 1275 BO TUQUE PONCE, PR 00731	67558	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
274 VEGA RAMOS, JOAN HC-01 BOX 3391 ADJUNTAS, PR 00601	135000	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
275 VELAZQUEZ ALVARADO, ISRAEL URB. JARDINES DE SAN BLAS B-6 COAMO, PR 00769	131365	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
276 VELAZQUEZ CRUZ, BETSY HC 02 BOX 5961 PENUELAS, PR 00624	140221	Puerto Rico Sales Tax Financing Corporation (COFINA)	Undetermined*	Commonwealth of Puerto Rico	Undetermined*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					
277 VELAZQUEZ LOPEZ, MADELINE URB SANTA AMERICA 18011 CALLE NEVADA COTO LAUREL, PR 00780	6956	Puerto Rico Sales Tax Financing Corporation (COFINA)	\$ 147.00*	Commonwealth of Puerto Rico	\$147.00*
Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.					

Fifth Omnibus Objection
Exhibit A - Incorrect Debtor

		ASSERTED		CORRECTED	
	NAME	CLAIM #	DEBTOR CLAIM AMOUNT	DEBTOR CLAIM AMOUNT	
278	VELAZQUEZ SANTIAGO, JOSE LUIS BC SANTA ANA - 1 #595 CALLE A. TORRES SALINAS, PR 00351-3813	163566	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
279	VERA MIRÓ, BRENDA A. VALLE REAL 1716 CALLE MARQUESA PONCE, PR 00716-0513	13220	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 65,000.00	Commonwealth of Puerto Rico \$65,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
280	VIERA DELGADO, ZOE PO BOX 575 CAROLINA, PR 00986	114297	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Employees Retirement System of the Government of the Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
281	VIERA PLANAS, GILBERTO CALLE RIACHUELO #760 URBL. LOS ALMENDROS PONCE, PR 00716-3520	36178	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 5,000.00*	Commonwealth of Puerto Rico \$5,000.00*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
282	VIERA RIVERA, BRENDA PO BOX 367509 SAN JUAN, PR 00936-7509	64868	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 75,000.00	Employees Retirement System of the Government of the Commonwealth of Puerto Rico \$75,000.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Employees Retirement System of the Government of the Commonwealth of Puerto Rico.				
283	VIERA RUIZ, LEONARDO CALLE 10 D-22 RAMON RINERO NAGUABO, PR 00718	74400	Puerto Rico Sales Tax Financing Corporation (COFINA) \$ 19,200.00	Commonwealth of Puerto Rico \$19,200.00	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				
284	VILLAFANE NEGRON, BENEDICTA 30 NOGAL URB. ALBORADA SANTA ISABEL, PR 00757	138975	Puerto Rico Sales Tax Financing Corporation (COFINA) Undetermined*	Commonwealth of Puerto Rico Undetermined*	
	Reason: Claimant identifies as obligor Puerto Rico Sales Tax Financing Corporation (COFINA), when the Debtors' books and records and/or the proof of claim itself or the supporting documentation show that any liability would reside, if at all, under Commonwealth of Puerto Rico.				